

2009 DRAFTING REQUEST

Assembly Joint Resolution

Received: **09/08/2008**

Received By: **smiller**

Wanted: **As time permits**

Identical to LRB:

For: **Gary Sherman (608) 266-7690**

By/Representing: **judy kelly**

This file may be shown to any legislator: **NO**

Drafter: **smiller**

May Contact:

Addl. Drafters:

Subject: **Constitutional Amendments**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Sherman@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Taxation of principal homesteads

Instructions:

See attached LRB # 07-0937 (AJR 18)

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	smiller 09/22/2008	kfollett 10/08/2008					
/1			rschluet 10/08/2008		lparisi 10/08/2008	lparisi 11/13/2008	

FE Sent For: **NONE**

<END>

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/?	smiller	11kf 10/8					
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FE Sent For:

<END>

LRB-0175/1
~~LRB-0937/1~~
~~SRM:kjt.sh~~
 R M N R

9
2007 ASSEMBLY JOINT RESOLUTION 18

February 20, 2007 – Introduced by Representatives SHERMAN, SHERIDAN, FIELDS, BERCEAU, BLACK, BOYLE, GRONEMUS, HUBLER, MOLEPSKE, ZEPNICK, SINICKI, POCAN and POPE-ROBERTS, cosponsored by Senators JAUCH, ERPENBACH, CARPENTER, DECKER and LASSA. Referred to Committee on Ways and Means.

Regen

- 1 **To amend** section 1 of article VIII of the constitution; **relating to:** taxation of
- 2 principal homesteads of individuals (first consideration).

Analysis by the Legislative Reference Bureau

This proposed constitutional amendment, proposed to the 2007 legislature on first consideration, excepts principal homesteads of individuals from the requirement of the “uniformity clause,” permitting the legislature to tax them differently than other property.

The general statement of the Wisconsin Constitution that the “rule of taxation shall be uniform” is already subject to a number of exceptions: real estate taxes may be collected in more than one way; forests, minerals, agricultural land, undeveloped land, and certain kinds of personal property may be taxed differently than is other property; and nonuniform income taxes, privilege taxes, and occupational taxes may be imposed.

In addition to the substantive changes, this joint resolution makes stylistic changes and breaks this section of the constitution into subsections to facilitate future amendments and to avoid conflicts if other amendments to the section are proposed.

A constitutional amendment requires adoption by two successive legislatures, and ratification by the people, before it can become effective.

3 ***Resolved by the assembly, the senate concurring, That:***

4 **SECTION 1.** Section 1 of article VIII of the constitution is amended to read:

1 [Article VIII] Section 1. The rule of taxation shall be uniform ~~but the~~ except as
2 follows:

3 (1) The legislature may empower by law authorize cities, villages, or towns to
4 collect and return taxes on real estate located therein by optional methods.

5 (2) Taxes shall be levied upon such property with such classifications as to
6 forests and minerals including or separate or severed from the land, as the
7 legislature ~~shall prescribe~~ prescribes by law.

8 (3) Taxation of agricultural land ~~and, undeveloped land, both and the principal~~
9 homestead of an individual, all as defined by law, need not be uniform with the
10 taxation of each other nor with the taxation of other real property.

11 (4) Taxation of merchants' stock-in-trade, manufacturers' materials and
12 finished products, and livestock need not be uniform with the taxation of real
13 property and other personal property, but the taxation of all such merchants'
14 stock-in-trade, manufacturers' materials and finished products, and livestock shall
15 be uniform, except that the legislature may provide by law that the value thereof
16 shall be determined on an average basis. ~~Taxes may also be imposed~~

17 (5) The legislature may by law impose taxes on incomes, privileges, and
18 occupations, which taxes may be graduated and progressive, and reasonable
19 exemptions may be provided.

20 **SECTION 2. Numbering of new provisions.** The new subsections (1), (2), (3),
21 (4), and (5) of section 1 of article VIII of the constitution resulting from the
22 amendment of section 1 of article VIII of the constitution by this joint resolution shall
23 be designated by the next higher open whole subsection numbers in that section in
24 that article if, before the ratification by the people of the amendment proposed in this
25 joint resolution, any other ratified amendment has created subsection (1), (2), (3), (4),

1 or (5) of section 1 of article VIII of the constitution of this state. If one or more joint
2 resolutions create subsection (1), (2), (3), (4), or (5) of section 1 of article VIII
3 simultaneously with the ratification by the people of the amendments proposed in
4 this joint resolution, the subsections created shall be numbered and placed in a
5 sequence so that the subsections created by the joint resolution having the lowest
6 enrolled joint resolution number have the numbers designated in that joint
7 resolution and the subsections created by the other joint resolutions have numbers
8 that are in the same ascending order as are the numbers of the enrolled joint
9 resolutions creating the subsections.

10 ***Be it further resolved, That*** this proposed amendment be referred to the
11 legislature to be chosen at the next general election and that it be published for 3
12 months previous to the time of holding such election.

13 (END)

Barman, Mike

From: Kelly, Judy
Sent: Wednesday, October 08, 2008 3:53 PM
To: Barman, Mike
Subject: LRB 0175

Hi Mike,

May I have an electronic copy of LRB 0175? Thanks.

Judy Kelly
Legislative Aide to
Rep. Gary Sherman

Barman, Mike

From: Barman, Mike
Sent: Thursday, October 09, 2008 9:07 AM
To: Kelly, Judy
Cc: Rep.Sherman
Subject: LRB 07-0175/1 (attached - requested by Judy)
Attachments: 09-0175/1



09-01751.pdf (17
KB)

Mike Barman (Senior Program Assistant)
State of Wisconsin - Legislative Reference Bureau
Legal Section - Front Office
1 East Main Street, Suite 200, Madison, WI 53703
(608) 266-3561 / mike.barman@legis.wisconsin.gov

Parisi, Lori

From: Sherman, Gary
Sent: Thursday, November 13, 2008 10:38 AM
To: LRB.Legal
Cc: Tribys, Eleanora; Kelly, Judy
Subject: Draft Review: LRB 09-0175/1 Topic: Taxation of principal homesteads

Please Jacket LRB 09-0175/1 for the ASSEMBLY.